

Appl. No. 10/614,373

Reply to Office Action of September 27, 2005

**AMENDMENTS TO THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and binder dispersed in a solvent, wherein said binder contains two kinds of polyurethane resins, one of the polyurethane resins being such as:

an aromatic polyester polyurethane resin obtained by urethanization of an aromatic polyester with an aromatic diisocyanate; and

a polyurethane resin obtained by urethanization of a glycol having a molecular weight of 60 to 250 with an aromatic diisocyanate under a condition ensuring a urethane group concentration of 3.0 mmol/g or above,

said aromatic polyester polyurethane resin has an OH value of 10 to 500 KOH mg/g,

said aromatic polyester polyurethane resin and said polyurethane resin contain any one of metal sulfonate, tertiary amine or quaternary ammonium salt, and said binder contains an aromatic isocyanate hardener.

2-8 Cancelled.

9. (Withdrawn) A magnetic recording medium obtained by coating, on a non-magnetic support, a magnetic coating material having a magnetic powder and a binder dispersed in a solvent, wherein said binder contains a polyurethane resin which comprises water, glycol or triol having a molecular weight of 60 to 250, diamine, amino alcohol and diisocyanate, and has an OH value of 0.5 to 1.0 mmol/g.

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10.    (Withdrawn) The magnetic recording medium as claimed in Claim 9, wherein said polyurethane resin contains a low-molecular-weight polyester having a number-average molecular weight of 2,000 or below.